

A894629US

**COMBINED DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION**

(Page 1)

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am an original and first inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **REVERSE CIRCULATION DIRECTIONAL AND HORIZONTAL DRILLING USING CONCENTRIC COILED TUBING**, the specification of which:

was filed on N/A as United States Application No. N/A

is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56.

I hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or §365(b), of any foreign application(s) for patent or inventor's certificate, or § 365(a) of any PCT international application which designates at least one country other than the United States, listed below and have also identified below any foreign application for patent or inventor's certificate, or PCT international application having a filing date before that of the application on which priority is claimed:

Country	Application No.	Filed (Day/Mo./Yr.)	Priority Claimed
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I hereby claim the benefit under 35 U.S.C. § 119(e) of any United States provisional application(s) listed below:

Application No. 60/404,787	Filed (Day/Mo./Yr.) August 21, 2002	Title Reverse Circulation Horizontal Drilling
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I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s), or § 365(c) of any PCT int mational application designating the United States,

listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 C.F.R. § 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

Application No.	Filed (Day/Mo./Yr.)	Status (Patented, Pending, Abandoned)
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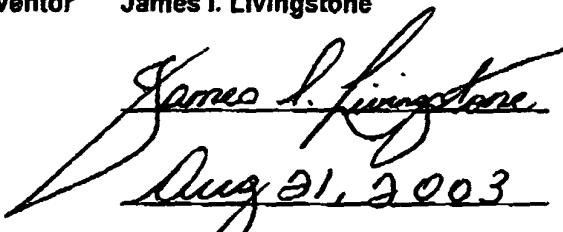
I hereby appoint the following as my attorneys of record with full power of substitution and revocation to prosecute this application and to transact all business in the Patent and Trademark Office: D. DOAK HORNE, Registration No. 33,105 and IRENE F. BRIDGER, Registration No. 53,914, of Gowling Lafleur Henderson LLP, Suite 1400, 700 - 2nd Street S.W., Calgary, Alberta T2P 4V5, Canada.

All correspondence in connection with this application should be sent to GOWLING LAFLEUR HENDERSON LLP, Suite 1400, 700 - 2nd Street S.W., Calgary, Alberta T2P 4V5, Canada.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of First Inventor James I. Livingstone

Inventor's signature



Date

Aug 21, 2003

Citizen/Subject of

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Additional Inventors on next page